

## SUSTAINABILITY REPORT

## Reporting Content Index Table

Transport International Holdings Limited (“TIH”) has prepared the Report in accordance with the latest Global Reporting Initiative (“GRI”) Standards 2021 and the Appendix C2: Environmental, Social and Governance Reporting Code (“ESG Reporting Code”) issued by Hong Kong Exchanges and Clearing Limited (“HKEX”). The Report also makes reference to the United Nations Sustainable Development Goals (“UNSDGs”) and the IFRS’ Sustainability Disclosure Standards, including IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (“IFRS S1”) and IFRS S2 Climate-related Disclosures (“IFRS S2”), developed by the International Sustainability Standards Board (“ISSB”). The following content index table presents the associated disclosures either by cross-referring relevant section(s) in this Report and/or by providing direct remarks.

						Page(s) ^: refer to TIH 2024 Annual Report
ESG Code, HKEX	ISSB Standards	UNSDG	GRI Standards	Disclosure	Relevant Section(s)/ <sup>*</sup> Direct Answer/ <sup>*</sup> Remarks (e.g. omission)	
<b>GRI 2: General Disclosures 2021</b>						
<b>Organisational Profile</b>						
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Mandatory Disclosure Requirements: Reporting Boundary			2-2	Entities included in the organisation’s sustainability reporting	About the Report	44-51
			2-3	Reporting period, frequency and contact point	About the Report	44-51
Mandatory Disclosure Requirements: Reporting Principles			2-4	Restatements of information	Our Environmental Targets <sup>*</sup> In the 2023 TIH Sustainability Report (p.21), the targets of Diesel Consumption (Scope 1) (Intensity) and GHG Emissions (Scopes 1 & 2) (Intensity) should be corrected to -13% and -13% respectively.	62
			2-5	External assurance	<sup>†</sup> The Report has not been externally assured.	—

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<b>Activities and workers</b>						
KPI B5.1			2-6	Activities, value chain and other business relationships	Business at a Glance	4-5^
KPI B5.2					Key Franchised Bus Network in Hong Kong	6-7^
KPI B5.3					Financial and Operational Highlights	8-9^
KPI B5.4					Supply Chain Management	49
KPI B1.1			2-7	Employees	Caring for Employees Performance Statistics	78-85 94-97
			2-8	Workers who are not employees	Supply Chain Management Safety First Performance Statistics	49 52-59 94-97
<b>Governance</b>						
			2-9	Governance structure and composition	Sustainability Governance Corporate Governance Report	46 128-151^
			2-10	Nomination and selection of the highest governance body	Corporate Governance Report	128-151^
			2-11	Chair of the highest governance body	Corporate Governance Report	128-151^
Mandatory Disclosure Requirements: Governance structure	IFRS S1-27 IFRS S2-6		2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Our Vision and Strategy Risk Management	46 47 47
Climate-related Disclosure: Governance						
Climate-related Disclosure: Governance			2-13	Delegation of responsibility for managing impacts	Sustainability Governance Risk Management	46 47
Mandatory Disclosure Requirements: Governance structure			2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Report	128-151^

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			2-15	Conflicts of interest	Procurement and Tendering Procedures Financial Review	49 112-127^
			2-16	Communication of critical concerns	Legal and Regulatory Compliance Caring for Employees	46-47 78-85
			2-17	Collective knowledge of the highest governance body	Corporate Governance Report	128-151^
			2-18	Evaluation of the performance of the highest governance body	Risk Management Corporate Governance Report	47 128-151^
			2-19	Remuneration policies	Remuneration Report	152-155^
			2-20	Process to determine remuneration	Remuneration Report	152-155^
			2-21	Annual total compensation ratio	Directors' emolument	220-221^
<b>Strategy, Policies and Practices</b>						
Mandatory Disclosure Requirements: Governance structure			2-22	Statement on sustainable development strategy	Chairman's Letter Managing Director's Message	14-17^ 18-19^
			2-23	Policy commitments	Supply Chain Management Caring for the Environment Caring for Employees	49 60-67 78-85
			2-24	Embedding policy commitments	Supply Chain Management Caring for the Environment Caring for Employees	49 60-67 78-85
			2-25	Processes to remediate negative impacts	Safety First Caring for the Environment Caring for Employees	52-59 60-67 78-85
KPI B7.2			2-26	Mechanisms for seeking advice and raising concerns	Legal and Regulatory Compliance Stakeholder Engagement	46-47 86-93
GD A1, B1, B2, B4, B6, B7		16: Peace, Justice and Strong Institutions	2-27	Compliance with laws and regulations	Legal and Regulatory Compliance	46-47
		17: Partner- ships for the Goals	2-28	Membership associations	Stakeholder Engagement	86-93

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<b>Stakeholder engagement</b>						
Mandatory Disclosure Requirements: Reporting Principles			2-29	Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment Stakeholder Engagement Performance Statistics	47-48  86-93 94-97
KPI B6.2						
		8: Decent Work and Economic Growth	2-30	Collective bargaining agreements	Legal and Regulatory Compliance Stakeholder Engagement and Materiality Assessment Caring for Employees	46-47 47-48 78-85
					* There is no collective bargaining legislation in Hong Kong but we have established various staff engagement channels.	
<b>GRI 3: Material Topics 2021</b>						
Mandatory Disclosure Requirements: Reporting Principles			3-1	Process to determine material topics	Stakeholder Engagement and Materiality Assessment	47-48
			3-2	List of material topics	Stakeholder Engagement and Materiality Assessment	47-48
<b>GRI 201: Economic Performance 2016</b>						
Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22		3-3	Management of material topics	Management Discussion & Analysis Adopting ISSB Standards Caring for the Environment	20-21^ 46-48 60-67
			201-1	Direct economic value generated and distributed	Financial Review	112-127^
Climate-related Disclosure: Risk Management	IFRS S1-44 IFRS S2-25	8: Decent Work and Economic Growth 13: Climate Action	201-2	Financial implications and other risks and opportunities due to climate change	Management Discussion & Analysis Adopting ISSB Standards Sustainability Governance Our Vision and Strategy Risk Management Caring for the Environment	20-21^ 46-48 46 47 47 60-67

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		8: Decent Work and Economic Growth	201-3	Defined benefit plan obligations and other retirement plans	Caring for Employees Remuneration Report Financial Report	78-85 152-155^ 168-268^
			201-4	Financial assistance received from government	Financial Report	168-268^
<b>GRI 204: Procurement Practices 2016</b>						
GD B5 KPI B5.2 KPI B5.3 KPI B5.4			3-3	Management of material topics	Supply Chain Management	49
KPI B5.1			204-1	Proportion of spending on local suppliers	Supply Chain Management	49
<b>GRI 205: Anti-corruption 2016</b>						
GD B7 KPI B7.2 KPI B7.3			3-3	Management of material topics	Legal and Regulatory Compliance	46-47
		16: Peace, Justice and Strong Institutions	205-1	Operations assessed for risks related to corruption	Legal and Regulatory Compliance * TIH conducts enterprise risk assessment annually. Corruption was not identified as a significant risk during the reporting year.	46-47
KPI B7.3			205-2	Communication and training about anticorruption policies and procedures	Legal and Regulatory Compliance	46-47
KPI B7.1			205-3	Confirmed incidents of corruption and actions taken	Legal and Regulatory Compliance Performance Statistics	46-47 94-97
<b>GRI 207: Tax 2019</b>						
			3-3	Management of material topics	Financial Report	168-268^
			207-1	Approach to tax	Financial Report	168-268^
			207-2	Tax governance, control, and risk management	Financial Report	168-268^
			207-3	Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement and Materiality Assessment Financial Report	47-48 168-268^

ESG Code, HKEX	ISSB Standards	UNSDG	GRI Standards	Disclosure	Relevant Section(s)/ <sup>*</sup> Direct Answer/ <sup>*</sup> Remarks (e.g. omission)	Page(s) <sup>^</sup> : refer to TIH 2024 Annual Report
<b>GRI 302: Energy 2016</b>						
GD A2	IFRS S1-30, 32,		3-3	Management of material	Caring for the Environment	60-67
GD A3	33, 34, 35, 41,			topics	Caring for Customers	68-77
KPI A2.3	46, 51					
Climate-related	IFRS S2-9, 10,					
Disclosure:	13, 14, 15, 16,					
Strategy,	22, 29, 33, 34,					
Metrics and	35, 36					
Targets						
KPI A2.1	IFRS S1-46, 51	7: Affordable	302-1	Energy consumption within	Caring for the Environment	60-67
Climate-related	IFRS S2-29, 33,	and Clean		the organization	Performance Statistics	94-97
Disclosure:	34, 35, 36	Energy				
Metrics and		12:				
Targets		Responsible				
		Consumption				
		and				
		Production				
		13: Climate				
		Action				
		12:	302-2	Energy consumption	<sup>*</sup> Information limitation: TIH is going	—
		Responsible		outside of the organization	to work with its supply chain to	
		Consumption			explore the feasibility for making	
		and			these voluntary disclosures in the	
		Production			future.	
		13: Climate				
		Action				
KPI A2.1	IFRS S1-46, 51		302-3	Energy intensity	Caring for the Environment	60-67
Climate-related	IFRS S2-29, 33,				Performance Statistics	94-97
Disclosure:	34, 35, 36					
Metrics and						
Targets						
KPI A2.3			302-4	Reduction of energy	Caring for the Environment	60-67
Climate-related				consumption	Performance Statistics	94-97
Disclosure:						
Metrics and						
Targets						
			302-5	Reductions in energy	Caring for the Environment	60-67
				requirements of products		
				and services		

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<b>GRI 303: Water and Effluents 2018</b>						
GD A2 GD A3 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36		3-3	Management of material topics	Caring for the Environment	60-67
KPI A2.2 KPI A2.4 KPI B5.3 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	6: Clean Water and Sanitation	303-1	Interactions with water as a shared resource	Caring for the Environment * All water used at KMB, LWB, Sun Bus, NHKB, KTRE, LCKRE, LCKCP and TPMI offices and depots was sourced from municipal water supplies. No major issue concerning sourcing water and water-related impacts has been encountered during the reporting year.	60-67
GD A3 KPI A3.1 Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22		303-2	Management of water discharge-related impacts	Caring for the Environment * We ensure water discharge to drainage systems and water bodies were in compliance with local government requirements.	60-67
KPI A2.4 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36		303-3	Water withdrawal	Caring for the Environment Performance Statistics	60-67 94-97
Climate-related Disclosure: Strategy	IFRS S1-30, 32, 33, 34, 35, 41 IFRS S2-9, 10, 13, 14, 15, 16, 22		303-4	Water discharge	Caring for the Environment * Effluents are discharged into municipal sewage treatment systems and comply with local regulatory standards of effluents discharge.	60-67
KPI A2.2 Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36		303-5	Water consumption	Caring for the Environment Performance Statistics * No specific regions are water stressed in Hong Kong.	60-67 94-97

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<b>GRI 305: Emissions 2016</b>						
GD A1 GD A3 KPI A3.1  Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36		3-3	Management of material topics	Caring for the Environment	60-67
KPI A1.1  Climate-related Disclosure: Metrics and Targets	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36	12: Responsible Consumption and Production 13: Climate Action	305-1	Direct (Scope 1) GHG emissions	Caring for the Environment Performance Statistics	60-67 94-97
KPI A1.1  Climate-related Disclosure: Metrics and Targets			305-2	Energy indirect (Scope 2) GHG emissions	Caring for the Environment Performance Statistics	60-67 94-97
KPI A1.1  Climate-related Disclosure: Metrics and Targets		13: Climate Action	305-3	Other indirect (Scope 3) GHG emissions	<sup>*</sup> Information limitation: TIH is going to work with its supply chain to explore the feasibility for making these voluntary disclosures in the future.	—
KPI A1.5  Climate-related Disclosure: Metrics and Targets		12: Responsible Consumption and Production 13: Climate Action	305-4	GHG emissions intensity	Caring for the Environment Performance Statistics	60-67 94-97
KPI A1.5  Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36	7: Affordable and Clean Energy 12: Responsible Consumption and Production 13: Climate Action	305-5	Reduction of GHG emissions	Caring for the Environment Performance Statistics	60-67 94-97



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KPI A1.1			305-6	Emissions of ozone-depleting substances (ODS)	* Not applicable; TIH does not produce/import/export ODS.	—
KPI A1.1		12: Responsible Consumption and Production 13: Climate Action	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Caring for the Environment Performance Statistics	60-67 94-97
<b>GRI 306: Effluents and Waste 2016</b>						
GD A1 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36		3-3	Management of material topics	Caring for the Environment	60-67
		6: Clean Water and Sanitation 13: Climate Action	306-3	Significant spills	* TIH has not recorded any significant spills during the reporting year.	—
<b>GRI 306: Waste 2020</b>						
GD A1 GD A3 KPI A1.6 KPI A3.1 Climate-related Disclosure: Strategy, Metrics and Targets	IFRS S1-30, 32, 33, 34, 35, 41, 46, 51 IFRS S2-9, 10, 13, 14, 15, 16, 22, 29, 33, 34, 35, 36		3-3	Management of material topics	Caring for the Environment	60-67
KPI A3.1 Climate-related Disclosure: Strategy, Metrics and Targets			306-1	Waste generation and significant waste-related impacts	Caring for the Environment Performance Statistics	60-67 94-97
		12: Responsible Consumption and Production	306-2	Management of significant waste-related impacts	Caring for the Environment Performance Statistics	60-67 94-97

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KPI A1.3 KPI A1.4, *KPI A2.5	IFRS S1-46, 51 IFRS S2-29, 33, 34, 35, 36		306-3	Waste generated	Performance Statistics * Due to the nature of TIH's primary business in bus operations, total packaging material used for finished products is not relevant.	94-97
Climate-related Disclosure: Metrics and Targets						
KPI A1.6			306-4	Waste diverted from disposal	Caring for the Environment Performance Statistics	60-67 94-97
Climate-related Disclosure: Metrics and Targets						
			306-5	Waste directed to disposal	Caring for the Environment Performance Statistics	60-67 94-97
<b>GRI 401: Employment 2016</b>						
GD B1			3-3	Management of material topics	Caring for Employees	78-85
KPI B1.2			401-1	New employee hires and employee turnover	Caring for Employees Performance Statistics	78-85 94-97
		8: Decent Work and Economic Growth	401-2	Benefits provided to full- time employees that are not provided to temporary or part-time employees	Caring for Employees	78-85
		10: Reduced Inequalities	401-3	Parental leave	Caring for Employees Performance Statistics	78-85 94-97
<b>GRI 403: Occupational Health &amp; Safety 2018</b>						
GD B2			3-3	Management of material topics	Safety First	52-59
KPI B2.3					Caring for Employees	78-85
GD B2		3: Good Health and Well-Being	403-1	Occupational health and safety management system	Safety First	52-59
KPI B2.3		8: Decent Work and Economic Growth			Caring for Employees	78-85
KPI B2.3			403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Governance Safety First Caring for Employees	46 52-59 78-85
KPI B2.3			403-3	Occupational health services	Safety First Caring for Employees	52-59 78-85

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			403-4	Worker participation, consultation, and communication on occupational health and safety	Safety First Caring for Employees	52-59 78-85
KPI B2.3			403-5	Worker training on occupational health and safety	Supply Chain Management Safety First Caring for Employees	49 52-59 78-85
			403-6	Promotion of worker health	Safety First Caring for Employees	52-59 78-85
KPI B2.3			403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Supply Chain Management Safety First	49 52-59
KPI B2.3			403-8	Workers covered by an occupational health and safety management system	Safety First	52-59
KPI B2.1 KPI B2.2			403-9	Work-related injuries	Caring for Employees Performance Statistics	78-85 94-97
KPI B2.1			403-10	Work-related ill health	Caring for Employees Performance Statistics	78-85 94-97
<b>GRI 404: Training and Education 2016</b>						
GD B3			3-3	Management of material topics	Safety First Caring for Employees	52-59 78-85
KPI B3.1 KPI B3.2		4: Quality Education	404-1	Average hours of training per year per employee	Performance Statistics	94-97
			404-2	Programmes for upgrading employee skills and transition assistance programmes	Safety First Caring for Employees	52-59 78-85
			404-3	Percentage of employees receiving regular performance and career development reviews	Caring for Employees Performance Statistics	78-85 94-97

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<b>GRI 405: Diversity &amp; Equal Opportunity 2016</b>						
GD B1			3-3	Management of material topics	Caring for Employees	78-85
KPI B1.1		5: Gender Equality 10: Reduced Inequalities	405-1	Diversity of governance bodies and employees	Caring for Employees Performance Statistics Corporate Governance Report	78-85 94-97 128-151^
			405-2	Ratio of basic salary and remuneration of women to men	Caring for Employees Performance Statistics	78-85 94-97
<b>GRI 406: Non-discrimination 2016</b>						
GD B1			3-3	Management of material topics	Caring for Employees	78-85
		5: Gender Equality 10: Reduced Inequalities	406-1	Incidents of discrimination and corrective actions taken	Caring for Employees Performance Statistics	78-85 94-97
<b>GRI 407: Freedom of Association &amp; Collective Bargaining 2016</b>						
GD B5			3-3	Management of material topics	Legal and Regulatory Compliance Caring for Employees	46-47 78-85
		8: Decent Work and Economic Growth 10: Reduced Inequalities	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	* TIH suppliers are all in regions in which workers' rights are at a low risk of being violated. Collective bargaining is not recognised as a legally enforceable right in Hong Kong.	—
<b>GRI 408: Child Labor 2016</b>						
GD B4			3-3	Management of material topics	Legal and Regulatory Compliance	46-47
KPI B4.1 KPI B4.2		8: Decent Work and Economic Growth	408-1	Operations and suppliers at significant risk for incidents of child labour	Legal and Regulatory Compliance Supply Chain Management	46-47 49
<b>GRI 409: Forced or Compulsory Labor 2016</b>						
GD B4			3-3	Management of material topics	Legal and Regulatory Compliance	46-47
KPI B4.1 KPI B4.2		8: Decent Work and Economic Growth	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Legal and Regulatory Compliance	46-47

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<b>GRI 413: Local Communities 2016</b>						
GD B8			3-3	Management of material topics	Stakeholder Engagement	86-93
KPI B8.1 KPI B8.2		9: Industry, Innovation & Infrastructure 11: Sustainable Cities & Communities	413-1	Operations with local community engagement, impact assessments, and development programmes	Caring for Customers Stakeholder Engagement	68-77 86-93
			413-2	Operations with significant actual and potential negative impacts on local communities	* Given the nature of TIH's operations, this disclosure is not applicable.	—
<b>GRI 414: Supplier Social Assessment 2016</b>						
GD B5		12: Responsible Consumption and Production	3-3	Management of material topics	Supply Chain Management	49
KPI B5.2			414-1	New suppliers that were screened using social criteria	Supply Chain Management	49
KPI B5.3			414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	49
<b>GRI 416: Customer Health &amp; Safety 2016</b>						
GD B6			3-3	Management of material topics	Safety First Stakeholder Engagement	52-59 86-93
GD B6		3: Good Health and Well-Being	416-1	Assessment of the health and safety impacts of product and service categories	Safety First Stakeholder Engagement	52-59 86-93
GD B6 KPI B6.1 * KPI B6.3 KPI B6.4			416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Safety First * TIH recorded no non-compliance with regulations and/or voluntary codes during the reporting period.	52-59

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<b>GRI 418: Customer Privacy 2016</b>						
GD B6 KPI B6.2			3-3	Management of material topics	Safety First	52-59
KPI B6.5			418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Safety First Caring for Customers * TIH recorded no substantiated complaints concerning the breaches of customer privacy and losses of customer data during the reporting period.	52-59 86-93